

## ABSTRACT

Respective constituent members of a wheel bearing unit 5 are assembled and also a cover 74 is fixed to an inner end portion of an outer ring 6. The wheel bearing unit 5 is fitted to a turning machine 38 in a state that a space in which an encoder 72 is provided is sealed tightly from an outside by fitting a stop plug 96 into an insertion hole 84 provided in the cover 74. A top end portion of a rotating shaft 40 of a turning machine 38 is engaged with an engaged concave portion 102 provided to a hub 8a. A turning process is applied to an outer side surface of a rotary flange 13 while turning the hub 8a around the outer ring 6 by the rotating shaft 40, and thus the outer side surface is processed in predetermined shape and dimension.